

CONTENTS OF 2015-16 RECOMMENDED BUDGET

There are two workbooks for the 2015-16 Recommended Budget, both are user friendly for the public, Board of Supervisors, and departments. The first workbook is the 2015-16 Executive Summary and the second workbook is 2015-16 Recommended Budget. Both workbooks have tabbed sections that are described below:

The first workbook, 2015-16 Executive Summary, is a summary of the 2015-16 Recommended Budget, which begins with a memo from the Chief Executive Officer (CEO), and includes the following sections:

- **County Fiscal Plan**, which summarizes the CEO's plan to address the five-year forecast and includes changes in ongoing County discretionary revenue and the ongoing cost to maintain services.
- **Identified Needs**, which summarizes the recommended ongoing and one-time costs for 2015-16 and identifies future needs that are currently set-aside in reserves that the County will have to address.
- **County Budget Summary**, which shows total requirements and total sources included in the 2015-16 Recommended Budget with comparative numbers from the 2014-15 modified budget. Also included is total budgeted staffing recommended for 2015-16 with comparative numbers from the 2014-15 modified budget.
- **Discretionary General Funding and Restricted Funds**, which summarizes how the general fund is funded in 2015-16 as well as the balances of unallocated discretionary sources (contingencies) and reserves.

The second workbook, 2015-16 Recommended Budget, begins with the **Table of Contents** and a **County Budget Overview**, which provides information about the County and the budget process and explains to the reader how the workbook functions. There is a tab for each budget group and behind each tab are all the budget unit details within that budget group.

For each department the following is included:

- **Department's Mission Statement.**
- **Department's Organizational Chart**, which includes the names of key personnel of the department, what functions the department performs and budgeted staffing counts by function included in their 2015-16 Recommended Budget.
- **Summary of Budget Units**, which summarizes the 2015-16 Recommended Budget by requirements, sources, net county cost, fund balance, net budget and staffing for all budget units under the direction of a specific department and/or group. This section also includes a five-year trend for each budget unit listed.
- **Department's 2014-15 Major Accomplishments.**
- **Department's Performance Measures to meet the 2015-16 County Goals and Objectives.**



For each departmental budget unit the following details are included:

- **Description of Major Services**, provides information regarding the main functions of each budget unit.
- **Budget at a Glance**, lists the budget unit's 2015-16 requirements less reimbursements, sources/reimbursements, net county cost, use of/(contribution to) fund balance/net position, budgeted staffing, and percentage of net county cost, if applicable.
- **Requirements Less Reimbursements and Sources\Reimbursements pie charts**, illustrate what percentage of 2015-16 budgeted expenditure authority is spent on staffing expenses, operating expenses, etc., as well as, the percentage of the 2015-16 budgeted sources that come from net county cost, reimbursements, taxes, fee/rate supported revenues, etc.
- **Analysis of 2015-16 Recommended Budget**, includes line item budget amounts by requirements such as staffing expenses, operating expenses, etc., line items by revenue sources, and budgeted staffing for the most recent and upcoming fiscal year, as well as actual results for the past three fiscal years, and current year estimates.
- **Major Expenditures and Revenue in 2015-16 Recommended Budget**, provides explanations of major departmental expenditures and sources included in the 2015-16 Recommended Budget.
- **Budget Changes and Operational Impact**, briefly describes any major budget unit program impacts, and highlights the 2015-16 budget including significant changes in requirements and sources from the prior year modified budget.
- **Analysis of Fund Balance/Net Position**, where applicable, describes the budgeted use of or (contribution to) fund balance/net position, provides detail on one-time and ongoing uses, and if it is being used for ongoing purposes, explains what the plan is to reduce reliance on fund balance/net position.
- **2015-16 Position Summary** identifies, by departmental function, the 2014-15 modified budgeted staffing, recommended additions, deletions, and re-orgs in order to develop the 2015-16 Recommended Budgeted Staffing. In addition, the chart separates positions by type (regular and limited term).
- **Staffing Changes and Operational Impact**, briefly highlights budgeted staffing changes and operational impacts for 2015-16, including significant changes from prior year modified budgeted staffing.

